



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Angela Hernandez **Phone #:** (406) 653-2501

(Signature)

(Date)

Chair, Board of Trustees: Brandon Babb

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
016	15th Judicial	LOCAL		
019	15th JUDICIAL GRANT	LOCAL		
106	MOST	STATE		
112	FFV	STATE		
115	UNDESIGNATED FUNDS	LOCAL		
126	Gifted and Talented	STATE		State
130	CENTURY 21 GRANT	STATE		
136	CENTURY 21 GRANT	STATE		
416	Johnson O'Malley (JOM)	FEDERAL		15.130
453	Title VII FY 14-15	FEDERAL		
456	Title VII, Indian Education	FEDERAL	CO60A142216	84.060
515	Title 1A FY 14-15	FEDERAL		
516	Title I, Part A, Improving Basic Programs	FEDERAL	043 0774 3115	84.010A
714	COUNSELOR'S GAS STIPEND	LOCAL		
816	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
817	ReaP fy 15-16	STATE		

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

	General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	2,479.49	11,729.86	19,228.89	6,012.01
02 Taxes Receivable - Real and Personal (120-149)	9,031.20	439.60	1,175.66	
03 Taxes Receivable - Protested (150-159)	5,344.04	195.15	143.84	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)	1,000.00			
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	17,854.73	12,364.61	20,548.39	6,012.01
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)	125.00			
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	125.00			
DEFERRED INFLOWS				
36 Deferred Inflows (680)	14,375.24	634.75	1,319.50	
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	2,620.12			
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	734.37	11,729.86	19,228.89	6,012.01
52 TOTAL FUND BALANCE/EQUITY	3,354.49	11,729.86	19,228.89	6,012.01
53 TOTAL LIABILITIES AND FUND BALANCE	17,854.73	12,364.61	20,548.39	6,012.01

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,592.30	4,194.93	(12,658.68)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			30,216.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,592.30	4,194.93	17,558.23	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)		31,276.10		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		31,276.10		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,592.30	(27,081.17)	17,558.23	
52	TOTAL FUND BALANCE/EQUITY	2,592.30	(27,081.17)	17,558.23	
53	TOTAL LIABILITIES AND FUND BALANCE	2,592.30	4,194.93	17,558.23	

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,847.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,847.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,847.70
52	TOTAL FUND BALANCE/EQUITY				1,847.70
53	TOTAL LIABILITIES AND FUND BALANCE				1,847.70

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			884,853.53	
04	Receivables from Other Funds (160-179)			31,276.10	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			916,129.63	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			916,129.63	
52	TOTAL FUND BALANCE/EQUITY			916,129.63	
53	TOTAL LIABILITIES AND FUND BALANCE			916,129.63	

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,788.61	59,205.01		
02	Taxes Receivable - Real and Personal (120-149)				15.39
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,788.61	59,205.01		15.39
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				15.39
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,788.61	59,205.01		
52	TOTAL FUND BALANCE/EQUITY	2,788.61	59,205.01		
53	TOTAL LIABILITIES AND FUND BALANCE	2,788.61	59,205.01		15.39

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	292.77	53,582.72		
02	Taxes Receivable - Real and Personal (120-149)		348.36		
03	Taxes Receivable - Protested (150-159)		914.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	292.77	54,845.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,262.96		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	292.77	53,582.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	292.77	53,582.72		
53	TOTAL LIABILITIES AND FUND BALANCE	292.77	54,845.68		

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		16,399.50	13,950.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		16,399.50	13,950.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		16,399.50	13,950.40	
52	TOTAL FUND BALANCE/EQUITY		16,399.50	13,950.40	
53	TOTAL LIABILITIES AND FUND BALANCE		16,399.50	13,950.40	

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,070.94	213,777.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	122,070.94	213,777.80		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	114,022.10			
25	Other Current Liabilities (621-679)	8,048.84	213,777.80		
35	TOTAL LIABILITIES	122,070.94	213,777.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	122,070.94	213,777.80		



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

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43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	324,337.78	343,795.96
1112	District Levy - Personal Property	5,248.94	5,845.48
1114	District Levy - Pers Prop/Mobile Homes	285.06	984.30
1190	Penalties and Interest on Taxes	233.30	349.05
1900	Other Revenue from Local Sources	0.00	5,092.91
1940	Textbook Sales and Rentals	194.48	0.00
3110	Direct State Aid	421,634.89	426,316.19
3111	Quality Educator	35,427.13	40,372.50
3112	At Risk Student	6,382.10	6,265.56
3113	Indian Education For All	3,060.00	2,985.84
3114	American Indian Achievement Gap	17,400.00	18,040.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,837.50	20,260.80
3116	Data For Achievement	2,250.00	2,860.00
3118	Natural Resource Development	3,004.64	4,786.08
3120	State Guaranteed Tax Base Aid	161,269.66	159,119.25
3444	State School Block Grant	37,940.03	37,940.03
3446	SB96 Block Grant Reimbursement	2,748.26	0.00
3460	Montana Oil and Gas Tax	8,928.00	10,222.23
5200	Sale or Compensation for Loss of Assets	4.95	0.00
6100	Material Prior Period Revenue Adjustments	6,143.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,059,330.51	1,085,236.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	409,605.92	403,401.17
			2XX Personal Services - Employee Benefits	27,813.82	31,813.51
			3XX Purchased Professional and Technical Services	1,570.00	2,930.92
			4XX Purchased Property Services	66.00	2,856.21
			5XX Other Purchased Services	1,753.89	2,058.04
			6XX Supplies and Materials	15,543.40	27,243.22
			810 Dues and Fees	2,784.00	25,760.79
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	1,833.94	1,500.22
			2XX Personal Services - Employee Benefits	1,831.91	4,416.65
			3XX Purchased Professional and Technical Services	14,750.00	14,991.44
			5XX Other Purchased Services	735.50	1,761.69

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,069.62	63.48
			810 Dues and Fees	0.00	1,085.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	5,275.66	16,567.82
			2XX Personal Services - Employee Benefits	296.21	103.87
			3XX Purchased Professional and Technical Services	0.00	695.00
			5XX Other Purchased Services	496.86	601.50
			6XX Supplies and Materials	3,898.19	2,219.48
			7XX Property and Equipment Acquisition	135.34	0.00
			810 Dues and Fees	0.00	2,440.29
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	66,086.69	62,846.87
			2XX Personal Services - Employee Benefits	3,976.08	7,050.06
			3XX Purchased Professional and Technical Services	4,253.63	100.00
			4XX Purchased Property Services	154.87	64.00
			5XX Other Purchased Services	28,226.79	6,571.67
			6XX Supplies and Materials	28,001.16	7,237.68
			7XX Property and Equipment Acquisition	250.00	0.00
			810 Dues and Fees	10,910.45	21,092.56
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	20,048.32	18,714.16
			2XX Personal Services - Employee Benefits	1,725.51	2,573.45
			3XX Purchased Professional and Technical Services	0.00	317.25
			4XX Purchased Property Services	0.00	105.00
			5XX Other Purchased Services	54.34	762.27
			6XX Supplies and Materials	30.69	4,403.90
			810 Dues and Fees	625.00	3,883.13
		25XX Support Services - Business			
			1XX Personal Services - Salaries	39,309.09	34,882.40
			2XX Personal Services - Employee Benefits	338.36	884.02
			3XX Purchased Professional and Technical Services	17,759.81	4,104.00
			4XX Purchased Property Services	4,032.00	0.00
			5XX Other Purchased Services	1,598.99	4,600.68
			6XX Supplies and Materials	569.70	1,805.89
			810 Dues and Fees	332.54	23,386.62
			8XX Other Expenditures	1,232.03	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	71,582.68	100,842.51
			2XX Personal Services - Employee Benefits	5,205.13	8,330.08
			3XX Purchased Professional and Technical Services	1,042.00	5,587.49
			4XX Purchased Property Services	68,058.10	30,350.09
			5XX Other Purchased Services	2,539.03	478.54

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	55,029.78	14,159.25
			7XX Property and Equipment Acquisition	0.00	77,081.04
			810 Dues and Fees	384.00	498.38
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,271.15	595.50
			2XX Personal Services - Employee Benefits	548.83	35.53
			4XX Purchased Property Services	0.00	993.40
			6XX Supplies and Materials	450.68	208.38
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,746.05	40,089.74
			2XX Personal Services - Employee Benefits	2,727.01	336.72
			3XX Purchased Professional and Technical Services	2,512.13	0.00
			6XX Supplies and Materials	3,550.58	43.46
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	1,496.52
			2XX Personal Services - Employee Benefits	0.00	5.74
			3XX Purchased Professional and Technical Services	0.00	2,228.69
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	45.00
			810 Dues and Fees	0.00	118.00
	434 Title IV, Part B, 21st Century Community Learning Centers				
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	50.49
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	3,672.50
			2XX Personal Services - Employee Benefits	0.00	708.68
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,620.00	0.00
			2XX Personal Services - Employee Benefits	138.83	0.00
			6XX Supplies and Materials	0.00	60.62
			810 Dues and Fees	0.00	10.17
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,115.00	6,203.17
			2XX Personal Services - Employee Benefits	560.59	498.01
			3XX Purchased Professional and Technical Services	27.25	136.25
			5XX Other Purchased Services	144.30	0.00
			6XX Supplies and Materials	11.00	0.00
			7XX Property and Equipment Acquisition	8,929.13	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	7.15
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	26,106.50	20,238.18
			2XX Personal Services - Employee Benefits	3,792.74	1,458.34
			6XX Supplies and Materials	4,014.04	5,499.42
			8XX Other Expenditures	0.00	1,410.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	16,399.50	0.00
016 15th Judicial					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	49.50
			2XX Personal Services - Employee Benefits	0.00	17.19
106 MOST					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	186.00
			2XX Personal Services - Employee Benefits	0.00	10.92
112 FFV					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	161.25
120					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,380.60	0.00
			6XX Supplies and Materials	303.61	0.00
			810 Dues and Fees	75.00	0.00
126 Gifted and Talented					
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	1,300.00
			810 Dues and Fees	0.00	435.00
136 CENTURY 21 GRANT					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	4,134.06
			2XX Personal Services - Employee Benefits	0.00	69.39
			6XX Supplies and Materials	0.00	1,512.27



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	54.00	
			2XX Personal Services - Employee Benefits	0.00	0.34	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	36.00	
			2XX Personal Services - Employee Benefits	0.00	0.32	
	434 Title IV, Part B, 21st Century Community Learning Centers					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	612.00	
			2XX Personal Services - Employee Benefits	0.00	143.18	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	298.50	
			2XX Personal Services - Employee Benefits	0.00	19.16	
456 Title VII, Indian Education						
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	2,701.50	
			2XX Personal Services - Employee Benefits	0.00	417.22	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	3,660.90	
			2XX Personal Services - Employee Benefits	0.00	522.22	
516 Title I, Part A, Improving Basic Programs						
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	13,942.96	
			2XX Personal Services - Employee Benefits	0.00	1,500.62	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	10,118.97	
			2XX Personal Services - Employee Benefits	0.00	497.24	
714 COUNSELOR'S GAS STIPEND						
	1XX Regular Education Programs - Elementary/Secondary					
		21XX Support Services - Students				
			1XX Personal Services - Salaries	6,207.48	242.43	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,053,449.03</u>	<u>1,114,016.09</u>	



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					39,877.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,085,236.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,114,016.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,620.12	Less Last Year	10,363.50	(4b)	-7,743.38	
					-7,743.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,354.49	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	16,243.03	25,348.72
	1112 District Levy - Personal Property	388.81	292.04
	1114 District Levy - Pers Prop/Mobile Homes	17.53	60.24
	1190 Penalties and Interest on Taxes	13.56	24.09
	2220 County On-Schedule Trans Reimb	30,271.55	14,982.59
	3210 State On-Schedule Trans Reimb	14,266.52	7,133.26
	3444 State School Block Grant	753.50	753.50
	3445 State Combined Fund School Block Grant	0.00	3,534.66
	3446 SB96 Block Grant Reimbursement	203.57	0.00
	6100 Material Prior Period Revenue Adjustments	11,609.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		73,767.60	52,129.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	250.00	0.00
	24XX Support Services - School Administration				
		4XX	Purchased Property Services	0.00	2.58
		810	Dues and Fees	0.00	1,565.26
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	3,770.11	665.04
		2XX	Personal Services - Employee Benefits	347.43	3.78
		3XX	Purchased Professional and Technical Services	0.00	76.23
		5XX	Other Purchased Services	0.00	1,517.69
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	33,466.66	38,601.20
		2XX	Personal Services - Employee Benefits	3,057.12	5,641.60
		3XX	Purchased Professional and Technical Services	3,240.21	42.50
		4XX	Purchased Property Services	4,602.29	8,168.26
		5XX	Other Purchased Services	20.25	0.00
		6XX	Supplies and Materials	7,003.49	8,840.46
		810	Dues and Fees	50.00	636.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,807.56	65,760.85



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					25,361.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,129.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,760.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,729.86	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	45,593.04	0.00
	1111 District Levy - Real Property	0.00	148.89
	1112 District Levy - Personal Property	0.00	822.13
	1114 District Levy - Pers Prop/Mobile Homes	38.18	73.15
	1123 Coal Gross Proceeds	663.79	0.00
	1190 Penalties and Interest on Taxes	30.71	15.20
	1510 Interest Earnings	36.09	164.02
	6100 Material Prior Period Revenue Adjustments	45,915.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92,277.27</u>	<u>1,223.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	0.00	15,962.98
			7XX Property and Equipment Acquisition	0.00	84,054.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>100,017.44</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	118,022.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,223.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100,017.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,228.89	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2.36
	1611 National School Lunch Program	6,432.17	264.00
	1900 Other Revenue from Local Sources	11,500.00	255.14
	4550 Federal Child Nutrition	51,283.80	70,556.33
	6100 Material Prior Period Revenue Adjustments	89.00	0.00

112 FFV

4550 Federal Child Nutrition	7,323.20	0.00
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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

76,628.17 71,077.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	29,026.25	32,365.67
			2XX Personal Services - Employee Benefits	2,770.46	5,943.44
			3XX Purchased Professional and Technical Services	47.25	0.00
			4XX Purchased Property Services	75.00	0.00
			5XX Other Purchased Services	1,111.25	371.80
			6XX Supplies and Materials	41,519.65	41,818.05
			810 Dues and Fees	185.00	85.00
			8XX Other Expenditures	0.00	149.00

112 FFV

910 Food Services

31XX Food Services

1XX Personal Services - Salaries	1,485.92	0.00
2XX Personal Services - Employee Benefits	103.29	0.00
6XX Supplies and Materials	5,497.44	816.33

456 Title VII, Indian Education

910 Food Services

31XX Food Services

1XX Personal Services - Salaries	0.00	1,297.10
2XX Personal Services - Employee Benefits	0.00	94.24

516 Title I, Part A, Improving Basic Programs

910 Food Services

31XX Food Services

1XX Personal Services - Salaries	0.00	897.45
2XX Personal Services - Employee Benefits	0.00	465.70

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

81,821.51 84,303.78



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					19,237.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,077.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,303.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,012.01	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.29	12.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.29</u>	<u>12.28</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					2,580.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,592.30	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2.10
	2240 County Retirement Distribution	66,596.01	117,208.63
	6100 Material Prior Period Revenue Adjustments	153.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,749.65	117,210.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	30,514.34	63,426.57
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	0.00	180.43
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	410.83	2,710.62
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	9,974.02	10,180.29
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	1,175.88	3,007.86
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,360.50	5,645.49
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	9,379.08	15,478.67
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	3,713.82	5,348.12
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	6,462.67
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	0.00	247.51
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	3,606.05	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	0.00	547.55
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	630.20	655.18



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	8,998.73	7,823.81	
016	15th Judicial					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	7.85	
106	MOST					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	14.86	
112	FFV					
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	236.55	0.00	
126	Gifted and Talented					
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	244.71	
136	CENTURY 21 GRANT					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	366.16	
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	0.00	8.56	
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	5.93	
	329 State Miscellaneous Grants					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	95.68	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	28.57	
456	Title VII, Indian Education					
	329 State Miscellaneous Grants					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	428.33	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	6.77	
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	0.00	207.41	



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
			26XX Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	0.00	555.43
515	Title 1A FY 14-15				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	439.77
516	Title I, Part A, Improving Basic Programs				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	2,133.43
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	927.52
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	119.10
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	460.03
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	168.30
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	12.14
816	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	70.48
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	31,429.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>106,429.74</u>	<u>128,015.80</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	-16,276.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	117,210.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,015.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-27,081.17	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
016	15th Judicial	
	3290 State - Other State Grants	6,616.60
126	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	2,915.00
136	CENTURY 21 GRANT	
	4340 Title IV, Part B, 21st Century Community Learning Centers	30,000.00
416	Johnson O'Malley (JOM)	
	1920 Contributions/Donations from Private Sources	50.00
456	Title VII, Indian Education	
	4130 Title VII Indian Education	970.45
516	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	87,621.00
817	ReaP fy 15-16	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,945.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,118.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
016	15th Judicial			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	2,905.50
			2XX Personal Services - Employee Benefits	867.59
	434	Title IV, Part B, 21st Century Community Learning Centers		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	0.22
			016 Subtotal	3,773.31
019	15th JUDICIAL GRANT			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			1XX Personal Services - Salaries	212.70
			2XX Personal Services - Employee Benefits	36.28
			019 Subtotal	248.98
106	MOST			
	329	State Miscellaneous Grants		
		1XXX	Instruction	
			1XX Personal Services - Salaries	3,182.75
			2XX Personal Services - Employee Benefits	805.79
			5XX Other Purchased Services	434.49



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		574.13
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		595.33
			106 Subtotal		5,592.49
112	FFV				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		5,554.87
			810 Dues and Fees		109.00
			112 Subtotal		5,663.87
115	UNDESIGNATED FUNDS				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		9,238.71
			115 Subtotal		9,238.71
126	Gifted and Talented				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		100.00
			3XX Purchased Professional and Technical Services		241.74
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,209.29
			2XX Personal Services - Employee Benefits		2,391.22
			6XX Supplies and Materials		175.55
			810 Dues and Fees		255.00
			126 Subtotal		10,372.80
130	CENTURY 21 GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		459.00
			2XX Personal Services - Employee Benefits		185.39
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		72.00
			2XX Personal Services - Employee Benefits		12.53
			130 Subtotal		728.92
136	CENTURY 21 GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		72.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		12.40
			6XX Supplies and Materials		117.93
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		48.76
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		49.50
			2XX Personal Services - Employee Benefits		9.78
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		20,156.61
			2XX Personal Services - Employee Benefits		4,612.23
			5XX Other Purchased Services		2,321.07
			6XX Supplies and Materials		3,994.56
		21XX Support Services - Students			
			8XX Other Expenditures		2,336.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		90.00
			136 Subtotal		33,821.34
	416 Johnson O'Malley (JOM)				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			6XX Supplies and Materials		640.20
			810 Dues and Fees		97.63
	414 Federal Johnson O'Malley (JOM)				
		1XXX Instruction			
			6XX Supplies and Materials		3,693.33
			416 Subtotal		4,431.16
	453 Title VII FY 14-15				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries		5,437.50
			2XX Personal Services - Employee Benefits		1,871.63
			453 Subtotal		7,309.13
	456 Title VII, Indian Education				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries		12,687.50
			2XX Personal Services - Employee Benefits		4,258.33
			456 Subtotal		16,945.83



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
515	Title 1A	FY 14-15			
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,383.19
			2XX Personal Services - Employee Benefits		2,628.86
			515 Subtotal		11,012.05
516	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		34,240.50
			2XX Personal Services - Employee Benefits		9,376.83
			516 Subtotal		43,617.33
816	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,649.22
			2XX Personal Services - Employee Benefits		2,766.95
			816 Subtotal		19,416.17
817	ReaP fy 15-16				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,531.21
			2XX Personal Services - Employee Benefits		874.38
			6XX Supplies and Materials		4.68
			817 Subtotal		6,410.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					178,582.36

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					62,022.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					134,118.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					178,582.36 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,558.23 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 15th Judicial	6,616.60	3,773.31	2,843.29
019 15th JUDICIAL GRANT	0.00	248.98	-248.98
106 MOST	0.00	5,592.49	-5,592.49
112 FFV	0.00	5,663.87	-5,663.87
115 UNDESIGNATED FUNDS	0.00	9,238.71	-9,238.71
126 Gifted and Talented	2,915.00	10,372.80	-7,457.80
130 CENTURY 21 GRANT	0.00	728.92	-728.92
136 CENTURY 21 GRANT	30,000.00	33,821.34	-3,821.34
416 Johnson O'Malley (JOM)	50.00	4,431.16	-4,381.16
453 Title VII FY 14-15	0.00	7,309.13	-7,309.13
456 Title VII, Indian Education	970.45	16,945.83	-15,975.38
515 Title 1A FY 14-15	0.00	11,012.05	-11,012.05
516 Title I, Part A, Improving Basic Programs	87,621.00	43,617.33	44,003.67
816 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	19,416.17	-19,416.17
817 ReaP fy 15-16	5,945.31	6,410.27	-464.96
Total	134,118.36	178,582.36	-44,464.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.37	6.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2.37	6.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					1,841.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,847.70 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	890.77	2,989.30
	4820 Federal Impact Aid - Title VIII	54,236.60	88,165.09
	6100 Material Prior Period Revenue Adjustments	9,058.87	9,538.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,186.24	100,692.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		4XX Purchased Property Services		5,600.00	0.00
		810 Dues and Fees		4,455.70	0.00
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		229.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,284.70	0.00

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					815,437.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,692.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					916,129.63 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.13	21.05
	3281 State Technology Aid	993.86	972.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,002.99	993.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	666.88
			2XX Personal Services - Employee Benefits	0.00	32.44
			6XX Supplies and Materials	3,602.69	0.00
			8XX Other Expenditures	0.00	779.17
	24XX Support Services - School Administration				
			6XX Supplies and Materials	0.00	4,326.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,602.69	5,804.79

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					7,599.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					993.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,804.79 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,788.61 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1190 Penalties and Interest on Taxes	112.77	0.00
	1510 Interest Earnings	0.00	126.17
	1900 Other Revenue from Local Sources	2,213.60	0.00
	1910 Rentals	0.00	0.75
	3445 State Combined Fund School Block Grant	3,534.66	0.00
	3447 SB96 Combined Block Grant Reimbursement	841.24	0.00
	3460 Montana Oil and Gas Tax	16,129.03	0.00
	5200 Sale or Compensation for Loss of Assets	42.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,874.29	126.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					59,078.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					126.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,205.01	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.47	2.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10.47</u>	<u>2.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		7XX Property and Equipment Acquisition		6,800.00	2,814.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,800.00</u>	<u>2,814.63</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	3,105.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,814.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	292.77	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	291.09	41.01
	1112 District Levy - Personal Property	942.92	0.00
	1114 District Levy - Pers Prop/Mobile Homes	24.54	0.00
	1190 Penalties and Interest on Taxes	14.17	7.65
	6100 Material Prior Period Revenue Adjustments	2,407.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,680.61</u>	<u>48.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	119.58
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	473.49
			4XX Purchased Property Services	0.00	10,602.95
			5XX Other Purchased Services	0.00	249.45
			6XX Supplies and Materials	0.00	16,943.59
			7XX Property and Equipment Acquisition	0.00	3,665.46
			8XX Other Expenditures	0.00	2,773.08
		4XXX	Facilities Acquisition and Construction Services		
			6XX Supplies and Materials	0.00	4,940.28
107					
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	40,569.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>40,569.23</u>	<u>39,767.88</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					93,301.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,767.88	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,582.72	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	17,274.74	0.00
	1900 Other Revenue from Local Sources	0.00	2,663.18
	6100 Material Prior Period Revenue Adjustments	-4,034.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,239.91	2,663.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	15,903.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,903.09	0.00	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					11,287.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,663.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,950.40 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	34,194.96	34,799.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,517.84	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	417,711.18	411,787.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	175.11	18,632.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,091.92	237.96
XX	XXX 26XX 41X	Energy Utility Services	28,725.46	29,579.95
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	71,789.04	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,260.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,260.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,753.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,175.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,237.19
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	40,125.74	0.00	0.00	0.00	0.00
280	1XXX	2XX	337.04	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	43.46	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,496.52	0.00	0.00	0.00	0.00
280	21XX	2XX	5.74	0.00	0.00	0.00	0.00
280	21XX	3XX	2,228.69	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			44,237.19	0.00	0.00	0.00	0.00

44,237.19

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	17,538.13	0.00	0.00	0.00	17,538.13
Buildings	2,743,979.00	0.00	0.00	0.00	2,743,979.00
Machinery and Equipment	329,579.00	0.00	0.00	0.00	329,579.00
Construction in Progress	39,600.00	0.00	0.00	0.00	39,600.00
Totals at Historical Cost	3,130,696.13	0.00	0.00	0.00	3,130,696.13
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,130,696.13	0.00	0.00	0.00	3,130,696.13

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	28,618.00	0.00	0.00	0.00	28,618.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	28,618.00	0.00	0.00	0.00	28,618.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0774-43659728

43 Roosevelt County

0774 Frontier Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	177,712.63	0.00	177,712.63
Net Pension - TRS	737,804.00	11,459.00	0.00	749,263.00